

**Table T06-0146**  
**Reported Snowe Estate Tax Proposal**  
**Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**  
**Returns with any Farm or Business Assets**

Size of Gross Estate (millions of current dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate <sup>2</sup>
	Number	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	
<b>ALL RETURNS</b>									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	0	0.0	0	0	0.0	0	0	0.0	0.0
2.0 - 3.5	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	1,600	37.7	13,318	8,324	14.2	30	19	0.7	0.2
10.0 - 20.0	1,680	39.6	23,006	13,694	24.6	401	239	9.1	1.7
More than 20.0	960	22.6	57,152	59,533	61.1	4,002	4,169	90.3	7.0
All	4,240	100.0	93,476	22,046	100.0	4,434	1,046	100.0	4.7
<b>TAXABLE RETURNS</b>									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	0	0.0	0	0	0.0	0	0	0.0	0.0
2.0 - 3.5	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	180	15.8	1,648	9,154	4.0	30	168	0.7	1.8
10.0 - 20.0	540	47.4	7,675	14,213	18.6	401	743	9.1	5.2
More than 20.0	420	36.8	31,835	75,798	77.3	4,002	9,529	90.3	12.6
All	1,140	100.0	41,158	36,103	100.0	4,434	3,889	100.0	10.8
<b>NON-TAXABLE RETURNS</b>									
Less than 1.0	0	0.0	0	0	0.0	0	0	n/a	0.0
1.0 - 2.0	0	0.0	0	0	0.0	0	0	n/a	0.0
2.0 - 3.5	0	0.0	0	0	0.0	0	0	n/a	0.0
3.5 - 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	1,410	45.6	11,670	8,277	22.3	0	0	n/a	0.0
10.0 - 20.0	1,140	36.9	15,331	13,448	29.3	0	0	n/a	0.0
More than 20.0	540	17.5	25,317	46,883	48.4	0	0	n/a	0.0
All	3,090	100.0	52,318	16,931	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-3A).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten. Provisions include: \$7 million effective exemption; statutory rate of 15 percent from \$7 million to \$10 million, 25 percent between \$10 million and \$15 million, and 28 percent above \$15 million; replace the state death tax credit with a deduction for state estate taxes paid; and repeal the 5-percent surtax.

(2) Average net estate tax liability as a percentage of average gross estate.